



*Joint Committee on Legislative  
Research*

# **Fiscal Impact Requests**

*Oversight Division*





Jessica Harris

**Research Data Analyst**





# Oversight Division

## About Us

The Oversight Division has two primary duties:

- the preparation of fiscal notes
- the performance of program evaluations and sunset reviews.

We prepare over

**2,500**

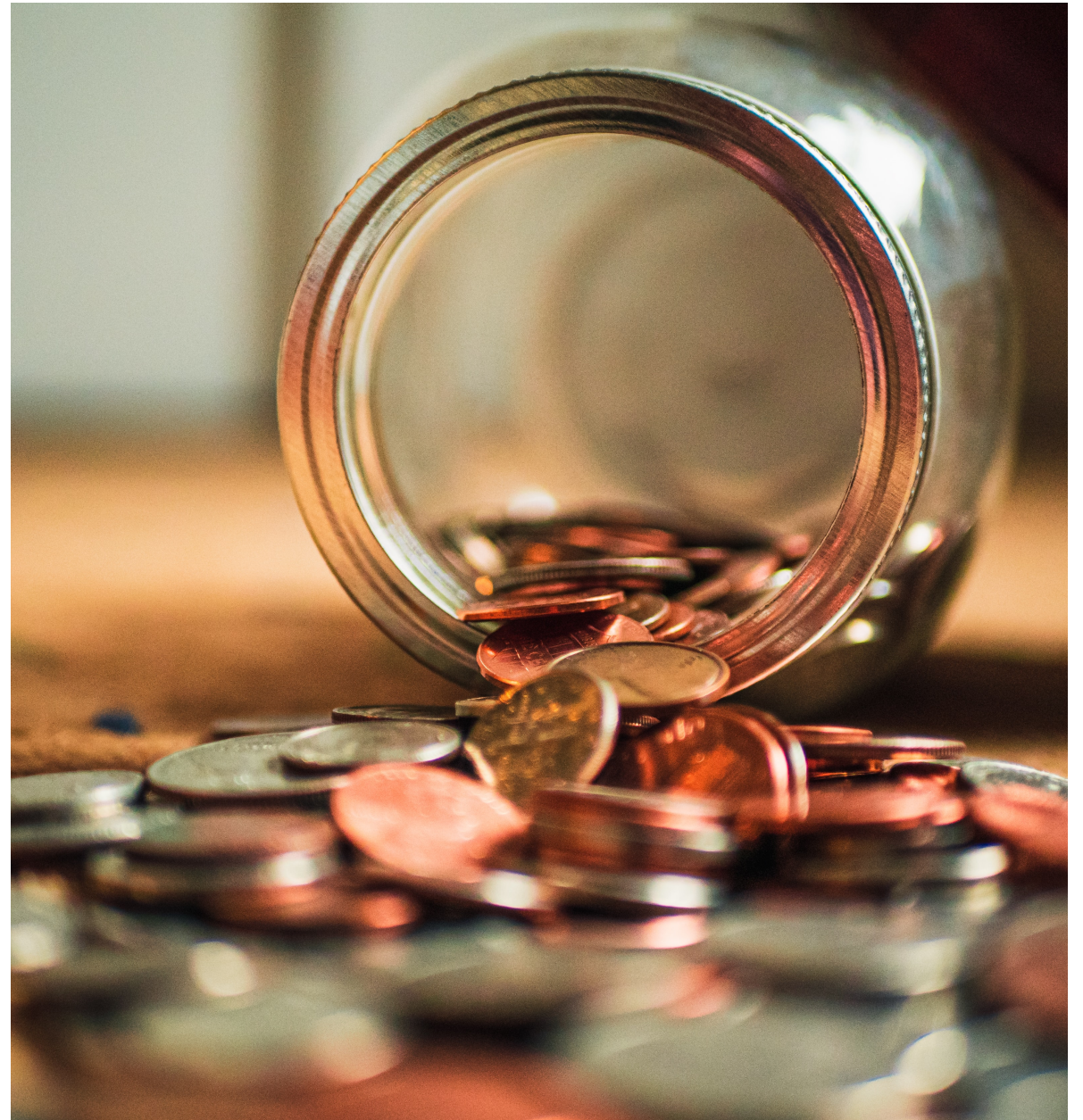
fiscal notes during a legislative session.



# What is a Fiscal Note?

A Fiscal Note is a:

- Statutorily required;
- Unbiased;
- Estimate of direct impact;
- Available to the public.

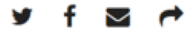




## Missouri witness protection fund headed to Gov. Parson after senate approval

BY MATTHEW KELLY

SEPTEMBER 02, 2020 02:07 PM



A bill to create a witness protection fund is on its way to Gov. Mike Parson's desk after unanimous approval by the Missouri Senate Wednesday.

That measure is one of several aimed at addressing violent crime, the subject of the special session called by Parson in late July.

The fund would be run by the Department of Safety, and money would be disbursed to law enforcement agencies to provide security for witnesses and their families "before, during and after criminal trials," said Sen. Tony Luetkemeyer of Parkville, who sponsored the legislation.

"Far too often, suspects charged with violent crimes walk free because witnesses are afraid to cooperate," Luetkemeyer said.

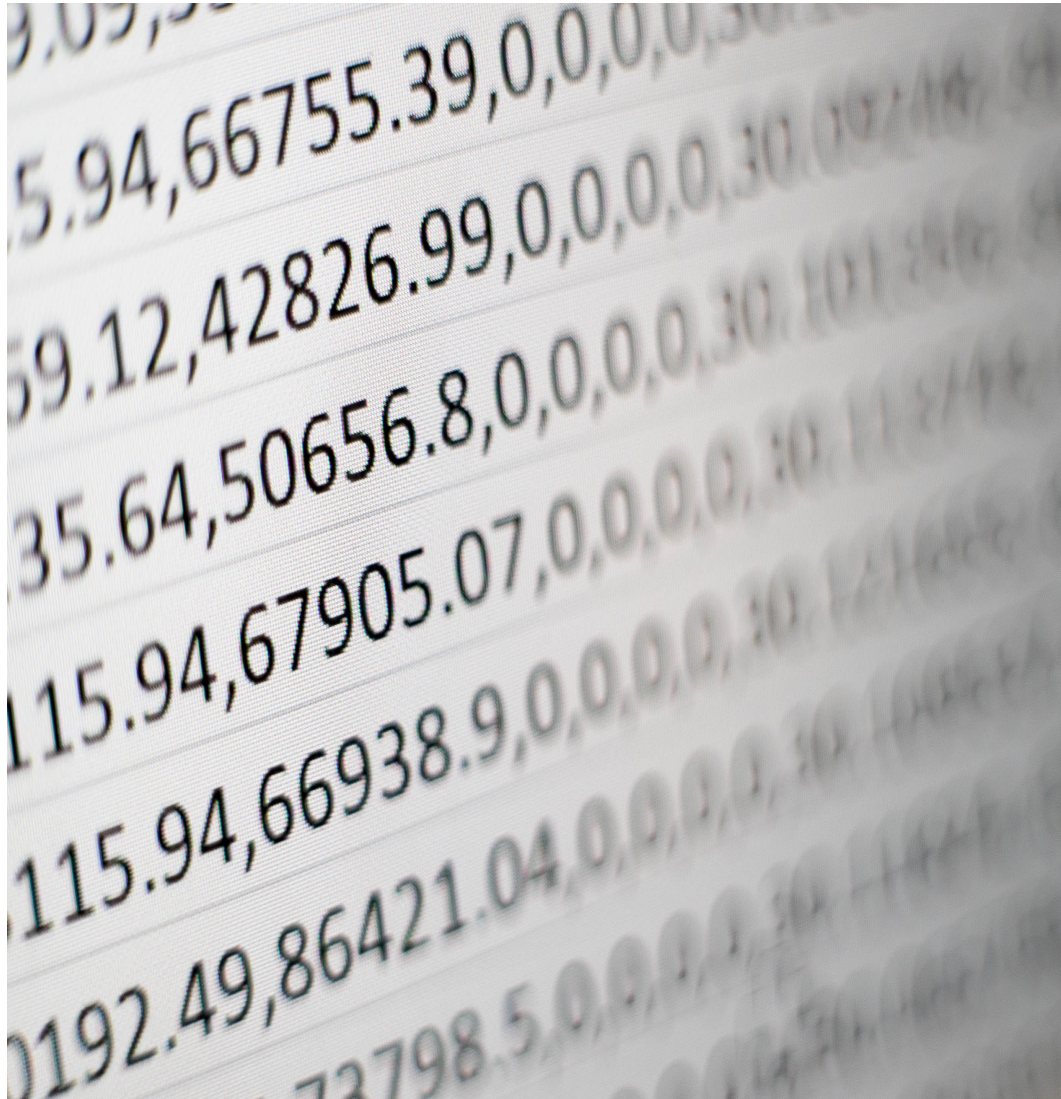
"This is a fear that no one should have to live with, especially when they can bring violent criminals to justice."

The House [approved the bill](#) last week. But exactly how the program would be financed remains unclear. The bill's fiscal note indicates that the fiscal impact of the program is slightly over \$1 million for the first three years.

Fiscal Notes are an important part of the legislative process. Fiscal Notes are used:

- By Legislators during floor debate and hearings;
- By Agencies and Appropriation staff during the budget process;
- By news entities when reporting on proposed legislation;
- By the Public.





## Fiscal Notes are not:

- Estimates of indirect or induced effects;
- Budget requests or appropriation amounts;
- Opinions on the merits of proposed policies;
- Error proof or unalterable.



# Response Time

Most due dates are tentative and can change based on where the bill is at in the legislative process.

## 2 Weeks

Introduced Bills  
Truly Agreed To and Finally  
Passed

## 1 Week

Committee Substitutes  
Floor Substitutes

## Same Day

Amendments  
Conference Committee  
Substitutes

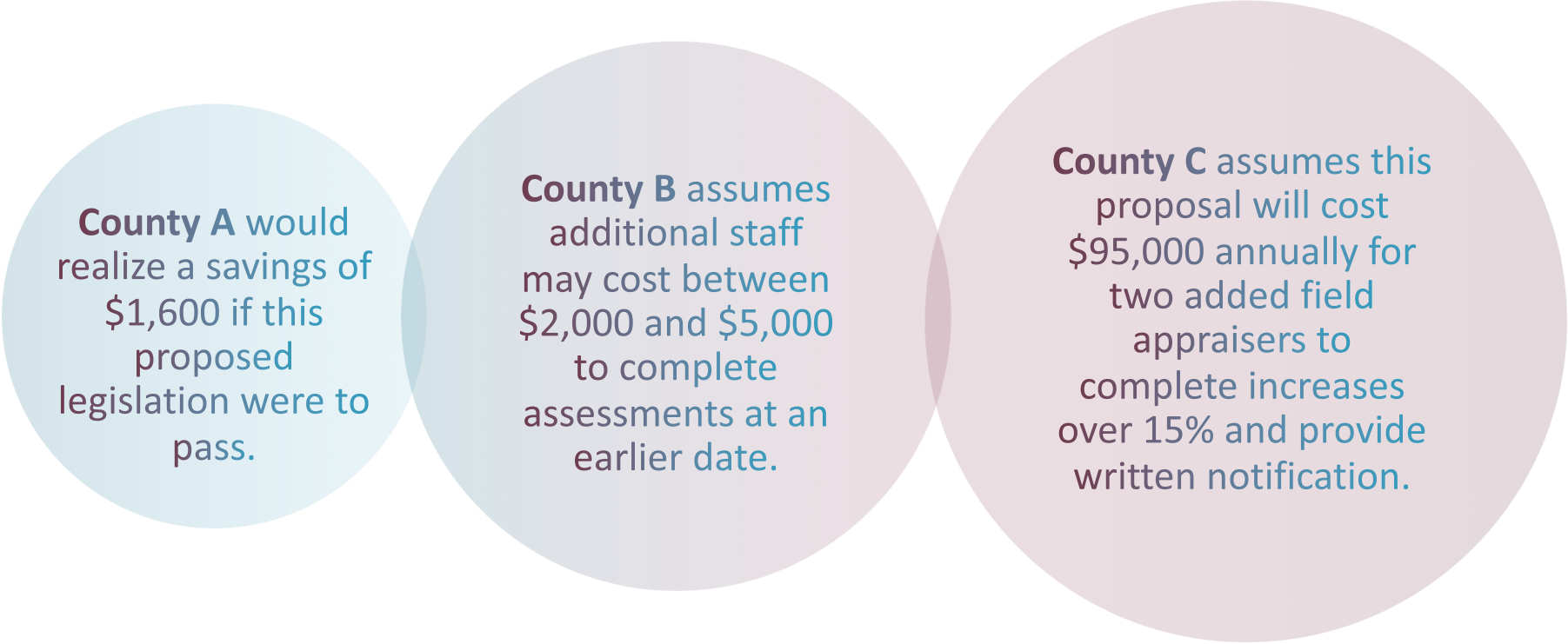


# How often Are Fiscal Notes needed?

Fiscal Notes are needed at various stages of the legislative process:

- Before a bill is heard in a hearing
- When a bill is reported out of committee
- When a bill is Perfected
- When a bill is amended
- When a bill is Truly Agreed To and Finally Passed

# Responses that work



**County A** would realize a savings of \$1,600 if this proposed legislation were to pass.

**County B** assumes additional staff may cost between \$2,000 and \$5,000 to complete assessments at an earlier date.

**County C** assumes this proposal will cost \$95,000 annually for two added field appraisers to complete increases over 15% and provide written notification.



## Example of a Good Response

As an example, one property has a value of \$75.7 Million. According to this new law, the value of the property would decrease to \$52.99 Million after one year and continue to decrease down to \$26.495 Million after 11 years. The tax losses from this one property would be \$712,316.

**Demonstrated the impact using an example.**

We do not have a comprehensive listing that shows properties with solar panels or systems; it is not a searchable item in our system. The best estimate is that the total City losses would be anywhere from 5 to 10 times as much as the loss on the referenced building.

**Discussed limitations of the estimate.**

The new language states, "Any real or tangible personal property associated with a project that uses solar energy directly to generate electricity shall continue in subsequent years to have the depreciation percentage last listed in the appropriate column in the table."

**Identified the language driving the change.**

This can be interpreted that any real property structure that generates electricity (house, commercial building, garage, etc.) will be valued by a depreciation schedule instead of market value. That will cause loss in value and taxes, conflicting statutes and may be unconstitutional as well.

**Described the key assumption.**



## Elements of A Good Response

- Identify key assumptions
- Identify the impacts by section number
- Itemize each impact
- Include historical trends or experiences
- Quantify the impact, use examples
- Provide supporting data



# Other Types of Responses

## Comment Memo

The Comment Memo can be used to express concerns or suggest changes related to the proposed legislation. The comment memo will be forwarded to the drafter of the legislation.

- Moving responsibility to another entity
- Unfunded Mandate
- Improve wording to eliminate confusion

## Technical Memo

A Technical Memo can be used to identify technical errors in the drafting of the proposed legislation such as bad sectional references or conflicting sections. Technical Memos are also forwarded to the drafter.

- Misspellings
- Wrong effective year
- Incorrect sectional reference

# Important Dates

**September**

## Registration

Registration for an account on MOLIS Oversight Portal begins.

**December**

## Pre-File

Bills are pre-filed beginning December 1<sup>st</sup>.

**January**

## Session Begins

Session begins Wednesday January 6<sup>th</sup>.

**May**

## Session Ends

Sessions ends Friday May 14<sup>th</sup>.

**June**

## TAFP Notes

Responses to TAFP bills are due by June 15<sup>th</sup>.



# Welcome to MOLIS

## Missouri Legislative Information System

- Register for an Account
- Access Requests
- Track Responses and Due Dates
- Submit Responses
- Access Forms



## Fiscal Impact Requests

Search:

(e.g. "3001.01", "Hard Due", "Not Submitted")

LR Number	Description	Analyst	Request Date	Due Date	Due Status	Priority	Response Status	Responding For	Unread Chats	
3006H.01I	Creates the election anti-fraud fairness act	Joshua Delaney	08/24/2020 10:43 AM	08/29/2020 00:00 AM	Tentative	Normal	Submitted	testttt	(0/0)	<button>Options ▾</button>
3012H.01A	Creates provisions for early voting	Jessica Harris	10/19/2020 10:54 AM	11/10/2020 00:00 AM	Hard Due	High	Not Submitted	Oversight Testing Group	(0/0)	<button>Options ▾</button>
3012H.01B	Creates provisions for early voting	Jessica Harris	10/20/2020 14:12 PM	11/03/2020 00:00 AM	Tentative	Normal	Not Submitted	Oversight Testing Group	(0/0)	<div>View Legislation/Attachments Create a Response</div>
3012H.01I	Creates provisions for early voting	Jessica Harris	10/20/2020 08:01 AM	11/04/2020 00:00 AM	Hard Due	Normal	Not Submitted	Oversight Testing Group	(0/1)	<button>Options ▾</button>
3019H.01I	Modifies provisions relating to vital records	Helen Webster-Cox	10/20/2020 08:01 AM	11/03/2020 00:00 AM	Tentative	Normal	Submitted	Oversight Testing Group	(0/0)	<button>Options ▾</button>



STATE OF MISSOURI  
COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

REQUEST FOR FISCAL NOTE

# View Legislation - Cover Sheet

- Legislative Research (LR) Number
- Tentative Due Date
- Bill Number
- Sponsor of the Bill
- Agencies Assigned
- Analyst Contact Information

**LR Number:** 3183S-01I

**Date Due:** December 19, 2019

**Bill Number:** SB 676

**Sponsor:** Sen. Luetkemeyer

**Subject of Proposed Legislation:** Taxation and Revenue - Property; County Officials;  
Counties

**Short description of purpose of draft:** Modifies several deadlines relating to the  
assessment and appeals of assessments for property  
taxes

**Agency Assigned:** TAX, County Assessors

**Fiscal Analyst:** Jessica Harris

**E-Mail Address:** [Jessica.Harris@lr.mo.gov](mailto:Jessica.Harris@lr.mo.gov)

**Telephone:** (573) 526-8124

**Fax:** (573) 751-7681

**Date:** December 4, 2019

**PLEASE RETURN RESPONSE BY DATE DUE TO:**

OVERSIGHT DIVISION  
ROOM 132 STATE CAPITOL  
JEFFERSON CITY, MO 65101

# Creating a Response

- Here you will select the impact status.
- Upload any supporting documents.
- Add notes for the Oversight analyst.
- Save and submit a response.

## Edit Response (3012H.01D)

Responding For: Oversight Testing Group

[Back to List](#)[Show Hint](#)

Impact Status

☒ Yes, there is impact.

☐ No, there is no impact.

Local Worksheets (docx,doc) <a href="#">Browse...</a> No files selected.	Technical Memos (docx,doc) <a href="#">Browse...</a> No files selected.	Comment Memos (docx,doc) <a href="#">Browse...</a> No files selected.
FNWorksheets (xls,xlsx,xlsm) <a href="#">Browse...</a> No files selected.	Additional Attachments (xls,xlsx,xlsm,pdf,docx,doc,msg) <a href="#">Browse...</a> No files selected.	

Notes to Oversight

Characters(1/2000)

File Edit View Format

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Paragraph ▾

**B** *I*

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[Save Response](#)

[Save/Submit To Oversight](#)

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# Chat Feature

- Click on the numbers in the Unread Chats column to read a chat from the Oversight analyst or send a message to the Oversight analyst.

MOI

Legislation: 3012H.01I

Chat with the Oversight Analyst

New Chat Message: (Maximum 500 characters)

Submit

Refresh Chat

Jessica Harris (11/5/2020 11:17:47 AM)

Testing Comments.

Close

Search: Start typing to search...

(e.g. "3001.01", "Hard Due", "Not Submitted")

LR Number	Description	Analyst	Request Date	Due Date	Due Status	Priority	Response Status	Responding For	Unread Chats	
3009H.01I	Creates the election anti-fraud fairness act	Joshua Delaney	08/24/2020 10:43 AM	08/29/2020 00:00 AM	Tentative	Normal	Submitted	testttt	0/0	Options -
3012H.01A	Creates provisions for early voting	Jessica Harris	10/19/2020 10:54 AM	11/10/2020 00:00 AM	Hard Due	High	Not Submitted	Oversight Testing Group	0/0	Options -
3012H.01B	Creates provisions for early voting	Jessica Harris	10/20/2020 14:12 PM	11/03/2020 00:00 AM	Tentative	Normal	Not Submitted	Oversight Testing Group	0/0	Options -
3012H.01I	Creates provisions for early voting	Jessica Harris	10/20/2020 08:01 AM	11/04/2020 00:00 AM	Hard Due	Normal	Not Submitted	Oversight Testing Group	0/1	Options -
3019H.01I	Modifies provisions relating to vital records	Helen Webster-Cox	10/20/2020 08:01 AM	11/03/2020 00:00 AM	Tentative	Normal	Submitted	Oversight Testing Group	0/0	Options -
3022H.01I	Prohibits a child placing agency contracting with the state to provide fos...	Kimberly Porch	10/20/2020 12:22 PM	10/27/2020 15:00 PM	Tentative	Normal	Submitted	Oversight Testing Group	0/0	Options -
3023H.01I	Adds provisions relating to the abandonment of newborn children	Helen Webster-Cox	10/20/2020 08:18 AM	11/03/2020 00:00 AM	Tentative	Normal	Submitted	Oversight Testing Group	0/0	Options -
3023H.02C	Adds provisions relating to the abandonment of newborn children	Helen Webster-Cox	10/30/2020 11:27 AM	11/06/2020 17:00 PM	Hard Due	High	Not Submitted	Oversight Testing Group	0/0	Options -
3025H.01I	Prohibits employment discrimination on the basis of home address status	Joshua Delaney	08/24/2020 10:44 AM	08/29/2020 00:00 AM	Tentative	Normal	Not Submitted	testttt	0/0	Options -

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## Response Forms

(Forms to download, fill out, then upload for responses to requests.)

File	Date Updated	
2020 FNWorksheet.xls	6/9/2020 11:05:57 AM	<a href="#">Download</a>
CommentMemo.doc	6/9/2020 11:06:06 AM	<a href="#">Download</a>
OverviewQuestions.doc	6/9/2020 11:06:25 AM	<a href="#">Download</a>
TechnicalMemo.doc	6/9/2020 11:06:35 AM	<a href="#">Download</a>
TroubleshootingMemo.doc	6/9/2020 11:06:40 AM	<a href="#">Download</a>
Local Worksheet 2021.docx	9/3/2020 12:15:05 PM	<a href="#">Download</a>

# Team Contacts

Julie Morff	Director	(573)526-8120	<a href="mailto:Julie.Morff@lr.mo.gov">Julie.Morff@lr.mo.gov</a>
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Jessica Harris	Research Data Analyst	(573)751-4143	<a href="mailto:Jessica.Harris@lr.mo.gov">Jessica.Harris@lr.mo.gov</a>
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Nina Medlock	Fiscal Analyst II	(573)751-4143	<a href="mailto:Nina.Medlock@lr.mo.gov">Nina.Medlock@lr.mo.gov</a>
Valerie Mueller	Executive Assistant	(573)526-8120	<a href="mailto:Valerie.Mueller@lr.mo.gov">Valerie.Mueller@lr.mo.gov</a>
Kimberly Porch	Fiscal Analyst I	(573)751-4143	<a href="mailto:kimberly.porch@lr.mo.gov">kimberly.porch@lr.mo.gov</a>
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Elliott Usher	Senior Counsel	(573)751-4143	<a href="mailto:Elliott.Usher@lr.mo.gov">Elliott.Usher@lr.mo.gov</a>

# Resources

Missouri Senate

[www.senate.mo.gov](http://www.senate.mo.gov)

Missouri House of Representatives

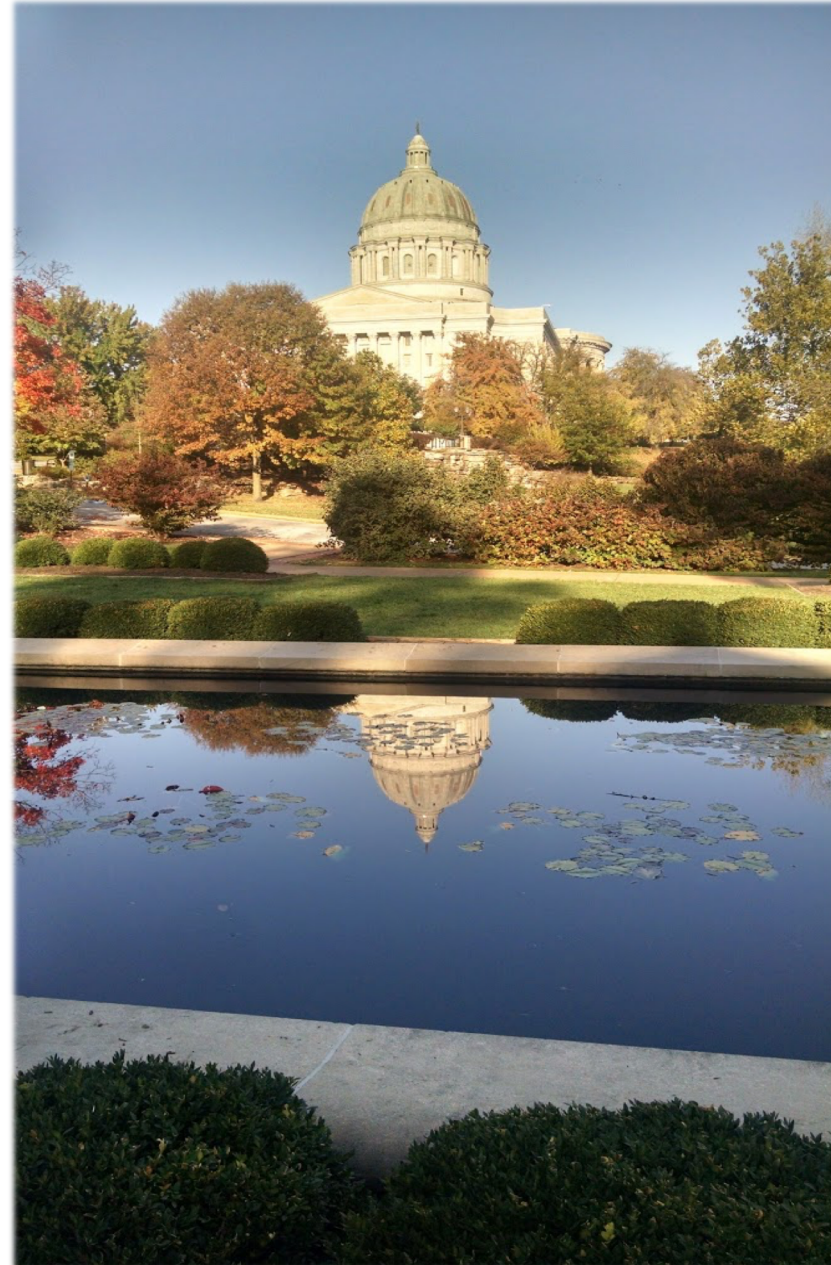
[www.house.mo.gov](http://www.house.mo.gov)

Oversight Division

[www.legislativeoversight.mo.gov](http://www.legislativeoversight.mo.gov)

Missouri Revised Statutes

[www.revisor.mo.gov](http://www.revisor.mo.gov)







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| Missouri General Assembly

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# COMMITTEES

2020 Missouri Senate Committee Information

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## Bill Search - 2020 Session Only

To learn more about certain Senate bills, please visit the [Senate Bill Video Information](#) page.

To search legislation from a different session, make a selection here:

To search for a specific bill, enter the bill number without any spaces. Ex: SB485.

To search the bill text, enter a word or phrase without quotes. You may also search by statute (Ex: 160.400) or LR number (Ex: 4615S.01I).



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To search for a specific bill, enter the bill number without any spaces. Ex: SB485.

To search the bill text, enter a word or phrase without quotes. You may also search by statute (Ex: 160.400) or LR number (Ex: 4615S.01I).

Search returned 1 record.

[Click Here](#)

**SB 676**

Modifies several provisions relating to taxation

[Actions](#) | [Senate Amendments](#) | [House Amendments](#) | [Full Bill Text](#) | [Summaries](#)



**SB 676**      Modifies several provisions relating to taxation

**Sponsor:**            [Luetkemeyer](#)  
**Committee:**        [Ways and Means](#)  
**Journal Page:**  
**Calendar**  
**Position:**

**LR Number:**            3183H.07T  
**Last Action:**           7/14/2020 - Signed by Governor  
**Title:**                    HCS SB 676  
**Effective Date:**        August 28, 2020  
**House Handler:**        Christofanelli

**Current Bill Summary**

HCS/SB 676 - This act modifies several provisions relating to taxation.

**PROPERTY TAX ASSESSMENTS**

Current law requires the St. Louis County Assessor to conduct a physical inspection of residential real property prior to increasing the assessed valuation of a property by more than fifteen percent since the last assessment, and requires written notification of such inspection. This amendment applies such provision to all counties. (Section 137.115)

This provision is identical to a provision contained in HCS/SS#2/SB 704 (2020) and SB 579 (2020), and is substantially similar to a provision contained in HCS/SS/SCS/SB 570 (2020) and HB 1710 (2020).

For property tax assessments and appeals of such assessments, current law provides that, in first class counties, taxpayers shall appeal to the county board of equalization by the third Monday in June and the county board of equalization shall meet on the first Monday in July. This act modifies such deadlines to provided that taxpayers shall appeal to the county board of equalization by the second Monday in July, and the county board of equalization shall meet on the third Monday in July. (Sections 137.385 and 138.090)

This provision is identical to a provision contained in HCS/SS/SCS/SB 570 (2020) and HB 1710 (2020), and is similar to a provision contained in HCS/SS#2/SB 704 (2020).

**Amendments**

No Amendments Found.

## **SB 676 - Modifies several provisions relating to taxation**

### **Fiscal Notes**

[Introduced](#) (3183-01N.ORG)

[Perfected](#) (3183-01P.ORG)

[Senate Committee Substitute](#) (3183-02N.ORG)

[House Committee Substitute](#) (3183-07N.ORG)

[TATFP](#) (3183-07T.ORG)

# MISSOURI

## HOUSE OF REPRESENTATIVES

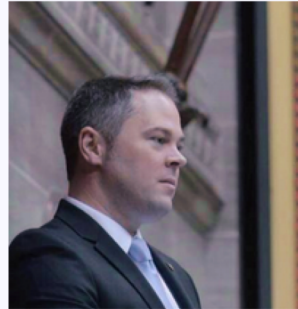
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### Chamber Messageboard

THE HOUSE OF REPRESENTATIVES,  
CONVENED IN VETO & EXTRA  
SESSIONS, STANDS ADJOURNED SINE  
DIE AS OF WEDNESDAY, 9/16/2020,  
PURSUANT TO THE CONSTITUTION



[CC Video](#) | [Video](#) | [Archive](#)



**Elijah Haahr**  
Speaker

**Welcome** to the online home of the Missouri House of Representatives. I encourage you to explore our website to learn about your government, track the legislative process, interact with your state representative, and watch legislative sessions live as the House deliberates issues important to all Missourians.

We welcome your input and suggestions on how to make government more efficient, effective, and accountable. It is a pleasure and honor to serve as Speaker of the Missouri House of Representatives.

**All House Floor activity and most hearings are live streamed and can be found on the [House Media Feeds](#) page.**

### Bill Search

[Bills w/ Distributed HCS Drafts](#)  
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### Hearings In Progress

No Hearings are currently in progress

### House Legislative Dashboard

**First Read:**  
1620

**Third Read:**  
96



2020 Regular Session

## Reports

### Bill Search

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## House and Senate Joint Bill Tracking

Bill Number / Keyword

Search:

Sponsor:

Session:

2020 Regular Session

## Reports

### Bill Search

Bill List

Appropriations Bill List

Current Status of House Bills

Bills Truly Agreed and Finally Passed

Bills Truly Agreed and Finally Passed by Effective Date

House Summaries on Senate Bills

House Substitutes on Senate Bills

## House and Senate Joint Bill Tracking

Bill Number / Keyword

Search:

Sponsor:

Session:

Click Here

Bill		1 Results	
Sponsor Bill Information		Bill String	Date/Last Action
<a href="#">HB2454</a>	<a href="#">Andrews</a>	HB 2454	3/11/2020 - Public Hearing Completed (H)
(LR# 3665H.01I) - Modifies provisions relating to taxation of certain energy-producing property.			

HB 2450

HB 2451

HB 2452

HB 2453

HB 2454

HB 2455

HB 2456

HB 2457

HB 2458

HB 2459

HB 2460

HB 2461

HB 2462

HB 2463

HB 2464

HB 2465

100th General Assembly, 2nd Regular Session

## HB 2454

Filed

In Committee

Floor Action

Sent to Senate

Truly Agreed

Sent to Governor

*Modifies provisions relating to taxation of certain energy-producing property.*

**Sponsor:** [Andrews, Allen \(001\)](#)

**Proposed Effective Date:** 8/28/2020

**LR Number:** 3665H.011

**Last Action:** 03/11/2020 - Public Hearing Completed (H)

**Bill String:** HB 2454

**Next House Hearing:** Hearing not scheduled

**Calendar:** Bill currently not on a House calendar

Co-Sponsors

Actions

Hearings

Media

[Print Actions](#) 

Date	Jrn Pg	Activity Description
2/12/2020	<a href="#">H 477</a>	Introduced and Read First Time (H)
2/13/2020	<a href="#">H 500</a>	Read Second Time (H)
2/20/2020	<a href="#">H 598</a>	<a href="#">Referred: Ways and Means(H)</a>
3/11/2020		Public Hearing Completed (H)

The activity can be referenced in the House or Senate Journal. The JRN PG column indicates the H-House or S-Senate journal printed for that activity date and the page number for the activity.

### Bill Text

3665H.011 [Introduced](#)

### Bill Summary

Σ HB2454I [Introduced](#)

### Fiscal Note

[3665-01N.ORG](#)





**Thank you!**

Jessica Harris

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573-751-4143